

# FUNCTION

The Assessor's Office is required to appraise real estate and manufactured homes for ad valorem tax purposes except real property required by law to be assessed by the Department of Revenue. Also all property owned by the federal government, state government, county government, or any of its political subdivisions is exempt from property taxation. These exempt properties, as well as, those approved by the Department of Revenue for exemption (such as churches, schools, non-profits, etc.) are not appraised. Real property is defined as all land as well as many buildings, structures or improvements on that land, including manufactured homes.

## **Assessor Responsibilities:**

- ❖ Maintain a continuous record of recorded deed sales transactions, building permits (as they relate to a change in value), plats, tax maps, and other records necessary for a continuing reassessment program;
- ❖ When values change, reappraise and reassess real property so as to reflect its proper valuation in light of changed conditions and notify the taxpayer of the change (if the property's fair market value increases by more than \$1000) by sending an Assessment Notice;
- ❖ Determine assessments and reassessments of real property in a manner that the ratio of assessed value to fair market value is uniform throughout the county for similar properties;
- ❖ Represent the County in property tax appeals to the Board of Assessment Appeals and the Administrative Law Court.
- ❖ Once the Clerk of Court records a deed or plat, it shall be presented to the County Assessor's Office who will record the transaction, as well as, identify and locate such property on the records of the Assessor's Office.